



Rep. Ed Sullivan, Jr.

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09800HB1053ham003

LRB098 08034 HLH 43789 a

1 AMENDMENT TO HOUSE BILL 1053

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1053 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,  
8 in addition to valuation as otherwise permitted by law, land  
9 which is used for open space purposes and has been so used for  
10 the 3 years immediately preceding the year in which the  
11 assessment is made, upon application under Section 10-160,  
12 shall be valued on the basis of its fair cash value, estimated  
13 at the price it would bring at a fair, voluntary sale for use  
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is  
16 more than 10 acres in area and:

1 (a) is actually and exclusively used for maintaining or  
2 enhancing natural or scenic resources,

3 (b) protects air or streams or water supplies,

4 (c) promotes conservation of soil, wetlands, beaches,  
5 or marshes, including ground cover or planted perennial  
6 grasses, trees and shrubs and other natural perennial  
7 growth, and including any body of water, whether man-made  
8 or natural,

9 (d) conserves landscaped areas, such as public or  
10 private golf courses,

11 (e) enhances the value to the public of abutting or  
12 neighboring parks, forests, wildlife preserves, nature  
13 reservations, sanctuaries, or other open spaces, or

14 (f) preserves historic sites.

15 Land is not considered used for open space purposes if it  
16 is used primarily for residential purposes, or if it is  
17 improved with hotels or lodging facilities, club houses,  
18 banquet facilities, tennis or other courts, swimming pools,  
19 commercial or industrial facilities, retail shops, or land and  
20 parking areas serving any of those improvements. Such land  
21 shall be valued at fair cash value in accordance with Section  
22 9-145, or in accordance with a classification ordinance adopted  
23 pursuant to Section 9-150 of the Property Tax Code, and shall  
24 not be valued as open space land. The existence of hotels or  
25 lodging facilities, club houses, banquet facilities, tennis or  
26 other courts, swimming pools, commercial or industrial

1 facilities, retail shops, improvements, or land and parking  
2 areas on parcels otherwise considered to be in an open space  
3 use shall not preclude the granting of the open space  
4 preferential assessment to the portions of the parcel not  
5 encumbered by these improvements.

6 If the land is improved with a water-retention dam that is  
7 operated primarily for commercial purposes, the  
8 water-retention dam is not considered to be used for open space  
9 purposes despite the fact that any resulting man-made lake may  
10 be considered to be used for open space purposes under this  
11 Section.

12 The General Assembly finds and declares that this  
13 amendatory Act of the 98th General Assembly is a clarification  
14 of existing law and is an indication of its previous intent in  
15 enacting and amending this Section.

16 (Source: P.A. 95-70, eff. 1-1-08.)".